

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

DELPHI CORPORATION, *et al.*,
Delphi Automotive Systems, LLC

Debtors.

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NOTICE RE TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001(e)(1)

To: (Transferee) Debt Acquisition Company of America V, LLC
1565 Hotel Circle South, Suite 310
San Diego, CA 92108

A transfer in the amount of \$172.07 from:

KOEHLER GIBSON MARKING & GRAPHICS (Transferor)
875 ENGLEWOOD AVE
KENMORE NY 14223

is acknowledged.

By filing pursuant to Rule 3001(e)(1), you affirm that you have searched the official claims register and that the Transferor has not previously filed a Proof of Claim.

Refer to INTERNAL CONTROL NUMBER _____ in any further
correspondence relative to this transfer.

Kathleen Farrell, Clerk

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on
_____, 2007.

Copy (check): Debtor's Attorney _____ Claims Agent _____ Deputy Clerk _____
Bc: ackotree

ACKNOWLEDGEMENT-NO CLAIM ON FILE-NOT FOR SECURITY-
AFTER BAR DATE

Debt Acquisition Company of America V, LLC
1565 Hotel Circle South, Suite 310
San Diego, CA 92108
(619) 220-8900

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11
) Case No. 05-44481 (RDD)
)
DELPHI CORPORATION, *et al.*,) Jointly Administered
Delphi Automotive Systems, LLC)
) NOTICE OF TRANSFER OF CLAIM
Debtors.) OTHER THAN FOR SECURITY AND
) WAIVER OF NOTICE
) Bankruptcy Rule 3001(e)(1)

PLEASE TAKE NOTICE that the scheduled claim of **KOEHLER GIBSON MARKING & GRAPHICS** ("Transferor") against the Debtor in the amount of \$172.07, as listed within Schedule F of the Schedules of Assets and Liabilities filed by the Debtor, and all claims of Transferor have been transferred and assigned other than for security to Debt Acquisition Company of America V, LLC ("DACA"). The signature of the Transferor on this document is evidence of the transfer of the claims and all rights there under. Transferor hereby agrees to waive notice as described by Bankruptcy Rule 3001 (e)(1).

I, the undersigned Transferor of the above-described claims, hereby assign and transfer my claims and all rights there under to DACA upon terms as set forth herein and in the offer letter received. I authorize DACA to take the steps required to transfer the above claim or claims into their name. I represent and warrant that the claim is not less than \$172.07 and has not been previously objected to, sold, or satisfied. Upon notification by DACA, I agree to reimburse DACA a portion of the purchase price if the claim is reduced, objected to, or disallowed in whole or in part by the Debtor. Such reimbursement would be calculated as follows: dollar amount of claim reduction multiplied by the purchase rate. Other than as stated above, DACA assumes all risks associated with the debtor's ability to distribute funds. I agree to deliver to Debt Acquisition Company of America any correspondence or payments received subsequent to the date of this agreement. The clerk of the court is authorized to change the address regarding the claim of the Transferor to that of the Transferee listed below.

TRANSFEROR:

KOEHLER GIBSON MARKING & GRAPHICS
875 ENGLEWOOD AVE KENMORE NY 14223

Print Name DAVID KOEHLER Title PRESIDENT
Signature David Koehler Date 9-6-07
Updated Address (if needed) 875 Englewood Bldg, NY 14223
Phone 716 838 5960 Fax 838 6859 E-Mail DAK@KGC0.COM

TRANSFeree:

DEBT ACQUISITION COMPANY OF AMERICA V, LLC
1565 Hotel Circle South, Suite 310, San Diego, CA 92108

Signature: _____

Tom Scheidt